

# 2008 Iowa Individual Income Tax Long Form IA 1040

or fiscal year beginning \_\_\_/\_\_\_/2008 and ending \_\_\_/\_\_\_/\_\_\_

## STEP 1: Fill in all spaces. You MUST fill in your Social Security Number.

Your last name \_\_\_\_\_ Your first name/middle initial \_\_\_\_\_

Spouse's last name \_\_\_\_\_ Spouse's first name/middle initial \_\_\_\_\_

Current mailing address (number and street, apartment, lot or suite number) or PO Box \_\_\_\_\_

City, State, ZIP \_\_\_\_\_

<input type="checkbox"/> Check this box if you or your spouse were 65 or older as of 12/31/08.	
Your Social Security Number - -	Spouse Social Security Number - -
Are your name, your spouse's name, if applicable, and your address the same as on last year's return? <input type="checkbox"/> YES <input type="checkbox"/> NO	Residence on 12/31/08 County No. ● School District No. ●
Dependent children for whom an exemption is claimed in Step 3	
How many have health care coverage? _____ ●	
How many do not have health care coverage? _____ ●	

## STEP 2 Filing Status: Mark one box only.

- 1 Single: Were you claimed as a dependent on another person's Iowa return?  YES  NO ▲
- 2 Married filing a joint return. (Two-income families may benefit by using status 3 or 4)
- 3 Married filing separately on this combined return. Spouse use column B.
- 4 Married filing separate returns. Spouse's name: \_\_\_\_\_ SSN: \_\_\_\_\_ ▲ Income: \$ \_\_\_\_\_
- 5 Head of household with qualifying person. If qualifying person is not claimed as a dependent on this return, enter the person's name and Social Security Number below.
- 6 Qualifying widow(er) with dependent child. Name: \_\_\_\_\_ SSN: \_\_\_\_\_

## STEP 3 Exemptions

**YOU**  
(and spouse if filing jointly)

- a. Personal Credit: Enter 1 (Enter 2 if filing joint or head of household) .....▲ X \$ 40 = \$ \_\_\_\_\_
- b. Enter 1 for each person who is **65 or older** and/or 1 for each person who is **blind** .....▲ X \$ 20 = \$ \_\_\_\_\_
- c. Dependents: Enter 1 for each dependent .....▲ X \$ 40 = \$ \_\_\_\_\_
- d. Enter first names of dependents here: \_\_\_\_\_
- e. TOTAL \$ \_\_\_\_\_

**SPOUSE**  
(if filing status 3)

- a. Personal Credit: Enter 1 .....▲ X \$ 40 = \$ \_\_\_\_\_
- b. Enter 1 if **65 or older** and/or 1 if **blind** .....▲ X \$ 20 = \$ \_\_\_\_\_
- c. Dependents: Enter 1 for each dependent .....▲ X \$ 40 = \$ \_\_\_\_\_
- d. Enter first names of dependents here: \_\_\_\_\_
- e. TOTAL \$ \_\_\_\_\_

## STEP 4

Figure your gross income

	B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
1. Wages, salaries, tips, etc. ....	1. _____ .00	_____ .00		
2. Taxable interest income. If more than \$1,500, complete Sch. B .....	2. _____ .00	_____ .00		
3. Ordinary dividend income. If more than \$1,500, complete Sch. B .....	3. _____ .00	_____ .00		
4. Alimony received .....	4. _____ .00	_____ .00		
5. Business income/(loss) from federal Schedule C or C-EZ .....	5. _____ .00	_____ .00		
6. Capital gain/(loss) from federal Sch. D if required for federal purposes .	6. _____ .00	_____ .00		
7. Other gains/(losses) from federal form 4797 .....	7. _____ .00	_____ .00		
8. Taxable IRA distributions .....	8. _____ .00	_____ .00		
9. Taxable pensions and annuities .....	9. _____ .00	_____ .00		
10. Rents, royalties, partnerships, estates, etc. ....	10. _____ .00	_____ .00		
11. Farm income/(loss) from federal Schedule F .....	11. _____ .00	_____ .00		
12. Unemployment compensation .....	12. _____ .00	_____ .00		
13. Taxable Social Security benefits .....	13. _____ .00 ▲	_____ .00		
14. Other income, gambling income, bonus depreciation adjustment ...	14. _____ .00	_____ .00		
15. <b>GROSS INCOME.</b> ADD lines 1-14 .....	15. _____ .00 ▲	_____ .00		

## STEP 5

Figure your adjustments to income

16. Payments to an IRA, KEOGH or SEP .....	16. _____ .00	_____ .00		
17. One-half of self-employment tax .....	17. _____ .00	_____ .00		
18. Health insurance deduction .....	18. _____ .00	_____ .00		
19. Penalty on early withdrawal of savings .....	19. _____ .00	_____ .00		
20. Alimony paid .....	20. _____ .00	_____ .00		
21. Pension/retirement income exclusion .....	21. _____ .00 ▲	_____ .00		
22. Moving expense deduction from federal form 3903 .....	22. _____ .00	_____ .00		
23. Iowa capital gains deduction. ....	23. _____ .00 ▲	_____ .00		
24. Other adjustments .....	24. _____ .00	_____ .00		
25. Total adjustments. ADD lines 16-24 .....	25. _____ .00 ▲	_____ .00		
26. <b>NET INCOME.</b> SUBTRACT line 25 from line 15 .....	26. _____ .00 ▲	_____ .00		

## STEP 6

Figure your federal tax addition and deduction

27. Federal income tax refund / overpayment received in 2008 .....	27. _____ .00 ▲	_____ .00		
28. Self-employment/household employment taxes .....	28. _____ .00 ▲	_____ .00		
29. Addition for federal taxes. ADD lines 27 and 28 .....	29. _____ .00	_____ .00		
30. Total. ADD lines 26 and 29 .....	30. _____ .00	_____ .00		
31. Federal tax withheld .....	31. _____ .00 ▲	_____ .00		
32. Federal estimated tax payments made in 2008 .....	32. _____ .00 ▲	_____ .00		
33. Additional federal tax paid in 2008 for 2007 and prior years .....	33. _____ .00 ▲	_____ .00		
34. Deduction for federal taxes. ADD lines 31, 32, and 33 .....	34. _____ .00	_____ .00		
35. <b>BALANCE.</b> SUBTRACT line 34 from line 30. Enter here and on line 36, side 2 .....	35. _____ .00	_____ .00		

→ Staple W-2s, payment, and voucher here. ←

**STEP 7** 36. BALANCE. From side 1, line 35. .... 36. \_\_\_\_\_ .00 \_\_\_\_\_ .00

37. Total itemized deductions from federal Schedule A ..... 37. \_\_\_\_\_ .00 \_\_\_\_\_ .00  
 Taxpayers with bonus depreciation must use Iowa Schedule A

38. Iowa income tax if included in line 5 of federal Schedule A ..... 38. \_\_\_\_\_ .00 \_\_\_\_\_ .00

39. BALANCE. Subtract line 38 from line 37 or enter the ..... 39. \_\_\_\_\_ .00 \_\_\_\_\_ .00  
 amount of itemized deductions from the Iowa Schedule A

40. Other deductions. .... 40. \_\_\_\_\_ .00 \_\_\_\_\_ .00

41. Deduction. Check one box.  Itemized. Add lines 39 and 40.  Standard. .... 41. \_\_\_\_\_ .00 ▲ \_\_\_\_\_ .00

42. **TAXABLE INCOME.** SUBTRACT line 41 from line 36. .... 42. \_\_\_\_\_ .00 \_\_\_\_\_ .00

Complete lines 37-40 ONLY if you itemize.

**STEP 8** 43. Tax from tables or alternate tax ..... 43. \_\_\_\_\_ .00 ▲ \_\_\_\_\_ .00

44. Iowa lump-sum tax. 25% of federal tax from form 4972. .... 44. \_\_\_\_\_ .00 ▲ \_\_\_\_\_ .00

45. Iowa minimum tax. Attach IA 6251. .... 45. \_\_\_\_\_ .00 ▲ \_\_\_\_\_ .00

46. Total tax. ADD lines 43, 44 and 45. .... 46. \_\_\_\_\_ .00 \_\_\_\_\_ .00

47. Total exemption credit amount(s) from Step 3, side 1 ..... 47. \_\_\_\_\_ .00 \_\_\_\_\_ .00

48. Tuition and textbook credit for dependents K-12. .... 48. \_\_\_\_\_ .00 ▲ \_\_\_\_\_ .00

49. Total credits. ADD lines 47 and 48. .... 49. \_\_\_\_\_ .00 \_\_\_\_\_ .00

50. BALANCE. SUBTRACT line 49 from line 46. If less than zero, enter zero. .... 50. \_\_\_\_\_ .00 ▲ \_\_\_\_\_ .00

51. Credit for nonresident or part-year resident. Attach IA 126 and federal return. .... 51. \_\_\_\_\_ .00 ▲ \_\_\_\_\_ .00

52. BALANCE. SUBTRACT line 51 from line 50. If less than or equal to zero, enter zero. .... 52. \_\_\_\_\_ .00 \_\_\_\_\_ .00

53. Other nonrefundable Iowa credits. Attach IA 148 Tax Credits Schedule. .... 53. \_\_\_\_\_ .00 ▲ \_\_\_\_\_ .00

54. BALANCE. SUBTRACT line 53 from line 52. .... 54. \_\_\_\_\_ .00 \_\_\_\_\_ .00

55. School district surtax/EMS surtax. (take percentage from table, multiply by line 54). .... 55. \_\_\_\_\_ .00 ▲ \_\_\_\_\_ .00

56. Total Tax. ADD lines 54 and 55. .... 56. \_\_\_\_\_ .00 ▲ \_\_\_\_\_ .00

57. Total tax before contributions. ADD Columns A & B on line 56 and enter here. .... 57. \_\_\_\_\_ .00

58. Contributions. Contributions will reduce your refund or add to the amount you owe. Amounts must be in whole dollars.  
 Fish/Wildlife 58a: ▲ \_\_\_\_\_ StateFair 58b: ▲ \_\_\_\_\_ Firefighters/Veterans 58c: ▲ \_\_\_\_\_ Child Abuse Prevention 58d: ▲ \_\_\_\_\_ Enter total. .... 58. \_\_\_\_\_ .00

59. **TOTAL TAX AND CONTRIBUTIONS.** ADD lines 57 and 58. .... 59. \_\_\_\_\_ .00

60. Iowa income tax withheld. .... 60. \_\_\_\_\_ .00 ▲ \_\_\_\_\_ .00

**STEP 9** 61. Estimate and voucher payments made for tax year 2008 ..... 61. \_\_\_\_\_ .00 ▲ \_\_\_\_\_ .00

62. Out-of-state tax credit. Attach IA 130. .... 62. \_\_\_\_\_ .00 ▲ \_\_\_\_\_ .00

63. Motor fuel tax credit. Attach IA 4136. .... 63. \_\_\_\_\_ .00 ▲ \_\_\_\_\_ .00

64. Check One:  Child and dependent care credit OR  
 Early childhood development credit ..... 64. \_\_\_\_\_ .00 ▲ \_\_\_\_\_ .00

65. Iowa earned income credit: **7.0% (.07) of federal credit** ..... 65. \_\_\_\_\_ .00 ▲ \_\_\_\_\_ .00

66. Other refundable credits. Attach IA 148 Tax Credits Schedule. .... 66. \_\_\_\_\_ .00 ▲ \_\_\_\_\_ .00

67. TOTAL. ADD lines 60 - 66. .... 67. \_\_\_\_\_ .00 \_\_\_\_\_ .00

68. **TOTAL CREDITS.** ADD columns A and B on line 67 and enter here. .... 68. \_\_\_\_\_ .00

**STEP 10** 69. If line 68 is more than line 59, SUBTRACT line 59 from line 68. This is the amount you overpaid. .... 69. ▲ \_\_\_\_\_ .00

70. Amount of line 69 to be **REFUNDED** ..... REFUND 70. ▲ \_\_\_\_\_ .00  
**Mail return to Iowa Income Tax - Refund Processing, Hoover State Office Bldg, Des Moines IA 50319-0120**

71. Amount of line 69 to be **applied to your 2009 estimated tax** ..... 71. \_\_\_\_\_ .00 ▲ \_\_\_\_\_ .00

72. If line 68 is less than line 59, SUBTRACT line 68 from line 59. This is the AMOUNT OF TAX YOU OWE. .... 72. ▲ \_\_\_\_\_ .00

73. Penalty for underpayment of estimated tax. From IA 2210 or IA 2210F.  Check if annualized income method is used ..... 73. ▲ \_\_\_\_\_ .00

74. Penalty and interest. .... 74a. Penalty. \_\_\_\_\_ .00 ▲ 74b. Interest \_\_\_\_\_ .00 ▲ ADD Enter total 74. \_\_\_\_\_ .00

75. **TOTAL AMOUNT DUE.** ADD lines 72, 73 and 74, and enter here. .... PAY THIS AMOUNT 75. ▲ \_\_\_\_\_ .00  
**Electronically pay by credit card or direct debit. Go to www.state.ia.us/tax.**  
**To pay by mail: Iowa Income Tax - Document Processing, PO Box 9187, Des Moines IA 50306-9187. Make check payable to Treasurer, State of Iowa.**

**STEP 11 POLITICAL CHECKOFF.** This checkoff does not increase the amount of tax you owe or decrease your refund.

SPOUSE		▲	YOURSELF	
\$1.50 to Republican Party	<input type="checkbox"/>		\$1.50 to Republican Party	<input type="checkbox"/>
\$1.50 to Democratic Party	<input type="checkbox"/>		\$1.50 to Democratic Party	<input type="checkbox"/>
\$1.50 to Campaign Fund	<input type="checkbox"/>		\$1.50 to Campaign Fund	<input type="checkbox"/>

**STEP 12 NEXT YEAR,**  
 Would you like to receive a booklet? This option is not available to electronic filers.

0.  Yes  
 ▲ 1.  No

**STEP 13 COW-CALF REFUND** Attach IA 132.  
 Do NOT use these amounts to increase your overpayment (line 69) or reduce the amount you owe (line 72).  
 Spouse: \$ \_\_\_\_\_ .00  
 You: \$ \_\_\_\_\_ .00 ▲

**STEP 14**

PLEASE

SIGN HERE

SIGN HERE

- Verify your Social Security Number(s)
- Recheck your math
- Attach all W-2s

I (We), the undersigned, declare under penalty of perjury that I (we) have examined this return, including all accompanying schedules and statements, and, to the best of my (our) knowledge and belief, it is a true, correct, and complete return. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

Your Signature _____	Date _____	Preparer's Signature _____	Date _____
Spouse's Signature _____	Date _____	Address _____	
Daytime Telephone Number _____		Daytime Telephone Number _____	Identification Number _____